

AVAILABLE FINANCE LIMITED

www.availablefinance.in

Statement of Standalone Un-audited Financial Results for the quarter ended on 30th June, 2023

		(' in Lacs except per share data)			
S. No.	Particulars	Quarter Ended		Year Ended	
		30-06-2023 (Un-audited)	31-03-2023 (Audited)	30-06-2022 (Un-audited)	31-03-2023 (Audited)
(I)	Revenue from operations				
	Interest Income	13.37	10.59	16.31	58.97
	Total Revenue from operations (I)	13.37	10.59	16.31	58.97
(II)	Other Income	0.00	2.41	0.00	2.41
(III)	Total Income (I+II)	13.37	13.00	16.31	61.38
(IV)	Expenses				
	Finance Costs	0.00	0.00	3.31	6.65
	Employee Benefits Expenses	2.34	2.55	2.03	8.64
	Depreciation, amortization and impairment	0.01	0.01	0.01	0.04
	Others expenses	7.57	2.54	3.89	13.30
	Total Expenses (IV)	9.92	5.10	9.24	28.61
(V)	Profit / (loss) before exceptional items and tax (III-IV)	3.45	7.90	7.07	32.77
(VI)	Exceptional items	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	3.45	7.90	7.07	32.77
(VIII)	Tax Expenses:				
	Current Tax	0.87	2.74	0.00	9.00
	Deferred Tax	0.00	(0.02)	0.00	0.09
	Taxation for earlier years	0.00	3.79	0.00	2.48
	Total Tax Expense	0.87	6.51	0.00	11.57
(IX)	Profit/(loss) for the period / year (VII-VIII)	2.58	1.39	7.07	21.20
(X)	Other Comprehensive Income / (Loss)				
(A)	(i) Items that will not be reclassified to profit or loss	5.97	(7.64)	(3.24)	31.65
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	(0.77)	0.00	-2.56
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	5.97	(6.87)	(3.24)	34.22
(Xi)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	8.55	(5.48)	3.83	55.42
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	682.41	679.83	665.70	679.83
(XIV)	Earnings per equity share				
	Basic (Rs.)	0.03	0.01	0.07	0.21
	Diluted (Rs.)	0.03	0.01	0.07	0.21

Notes:

- The above standalone financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 11-08-2023 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30 June, 2023.
- The above standalone financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- The figures for the quarter ended 31st March 2023 are the balancing figure between audited figures in respect of full financial year and the limited reviewed published year to date figures up to the third quarter of the financial year ended 31st December 2022.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The provision for income tax, will be considered at the year end.
- The figures for the previous quarter/ year have been regrouped/ rearranged wherever necessary to conform to the current quarter/ year presentation.

For: AVAILABLE FINANCE LIMITED



Rakesh Sahu
Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972

Place: Indore
Date: 11.08.2023



Regd. Office: Agarwal House, 5 Yeshwant Colony Indore 452003 MP

Phone: 0731-4714000 | Fax: 0731-2531388 | Email: cs@availablefinance.in

CIN : L67120MP1993PLC007481



MAHENDRA
BADJATYA
& CO.
CHARTERED
ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Available Finance Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Available Finance Limited ('the Company') for the quarter ended 30 June 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

MAHENDRA BADJATYA & CO.

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore 452003 (M.P)

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4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR: MAHENDRA BADJATYA & CO.
CHARTERED ACCOUNTANTS
ICAI FRN 001457C



CA NIRDESH BADJATYA
PARTNER

ICAI MNO 420388

ICAI UDIN: 23420388BGXIDC9140

PLACE: INDORE

DATE: 11.08.2023

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AVAILABLE FINANCE LIMITED

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Statement of Consolidated Un-audited Financial Results for the quarter ended on 30th June, 2023

S. No.	Particulars	(' in Lacs except per share data)			
		Quarter Ended		Year Ended	
		30-06-2023 (Un-audited)	31-03-2023 (Audited)	30-06-2022 (Un-audited)	31-03-2023 (Audited)
(I)	Revenue from operations				
	Interest Income	13.37	10.59	16.31	58.97
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(III)	Total Income (I+II)	13.37	13.00	16.31	61.38
(IV)	Expenses				
	Finance Costs	0.00	0.00	3.31	6.63
	Employee Benefits Expenses	2.34	2.55	2.03	8.64
	Depreciation, amortization and impairment	0.01	0.01	0.01	0.04
	Others expenses	7.57	2.54	3.89	13.30
	Total Expenses (IV)	9.92	5.10	9.24	28.61
(V)	Profit / (loss) before exceptional items and tax (III-IV)	3.45	7.90	7.07	32.77
(VI)	Exceptional items	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	3.45	7.90	7.07	32.77
(VIII)	Tax Expenses:				
	Current Tax	0.87	2.74	0.00	9.00
	Deferred Tax	0.00	(0.02)	0.00	0.09
	Taxation for earlier years	0.00	3.79	0.00	2.48
	Total Tax Expense	0.87	6.51	0.00	11.57
(IX)	Profit/(loss) for the period / year (VII-VIII)	2.58	1.39	7.07	21.20
(X)	Share in profit of the associates	2174.17	3850.69	8933.95	17196.86
(XI)	Consolidated Profit/(loss) for the period / year (IX+X)	2176.75	3852.08	8941.02	17218.06
(XII)	Other Comprehensive Income / (Loss)				
(A)	(i) Items that will not be reclassified to profit or loss	3.97	(51.35)	(5.37)	22.55
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	(0.77)	0.00	-2.56
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	3.97	(50.58)	(5.37)	25.11
(XIII)	Total Comprehensive Income / (loss) for the period / year net of tax (X+XI)	2180.72	3801.50	8935.65	17243.17
(XIV)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37
(XV)	Reserves excluding revaluation reserves	95251.07	93074.32	81906.04	93074.32
(XVI)	Earnings per equity share				
	Basic (Rs.)	21.33	37.75	87.63	168.74
	Diluted (Rs.)	21.33	37.75	87.63	168.74

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 11-08-2023 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30 June, 2023.
- The above consolidated financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- The figures for the quarter ended 31st March 2023 are the balancing figure between audited figures in respect of full financial year and the limited reviewed published year to date figures up to the third quarter of the financial year ended 31st December 2022.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The provision for income tax, will be considered at the year end.
- The figures for the previous quarter/ year have been regrouped/ rearranged wherever necessary to confirm to the current quarter/ year presentation.

For: AVAILABLE FINANCE LIMITED



Rakesh Sahu

Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972

Place: Indore
Date: 11.08.2023



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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Available Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Available Finance Limited ('the Holding Company') and its associates (the Holding Company and its associates together referred to as 'the Group') for the quarter ended 30 June 2023 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in

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scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following two entities as associates:
 1. Agarwal Coal Corporation Private Limited
 2. Agarwal Fuel Corporation Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited standalone financial results/ financial information, in respect of its two associates, which reflects Group's share of profit after tax of ₹ 2174.17 lakhs for the quarter ended 30th June, 2023, and total comprehensive income of ₹ 2172.17 lakhs for the quarter ended 30th June, 2023, as considered in the Statement.

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Our conclusion on the Statement is not modified in respect of the above matter.

FOR: MAHENDRA BADJATYA & CO.
CHARTERED ACCOUNTANTS



CA NIRDESH BADJATYA
PARTNER

ICAI MNO 420388

ICAI UDIN: 23420388BGXIDC9140

PLACE: INDORE

DATE: 11.08.2023

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**CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR)
Regulations, 2015**

To,
The Board of Directors of
Available Finance Limited
Agarwal House, 5 Yeshwant Colony
Indore 452003 (M.P.)

In compliance with Regulation 17(8) read with Schedule II Part B of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** and the Listing agreement entered with the Stock Exchange, we hereby certify that:

- A. We have reviewed Un-Audited Financial Results (Standalone & Consolidated) of **Available Finance Limited** for the Quarter ended 30th June, 2023 and to the best of our knowledge and belief:
- a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b. These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transaction entered into by the Company during the Quarter ended 30th June, 2023 which are fraudulent, illegal or violative of the Company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- a. that there are no significant changes in internal control over financial reporting during the quarter;

[Handwritten Signature]



[Handwritten Signature]



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- b. that there are no significant changes in accounting policies during the quarter; and that the same have been disclosed in the notes to the financial statements; and other changes made by Government from time to time, if any and
- c. that there are no instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For, Available Finance Limited



(Rakesh Sahu)
Whole-Time Director & CFO
DIN: 08433972



(Mahesh Nirmal)
Chief Executive Officer



Date: 11th August, 2023
Place: Indore